



Sustainability and Climate-related Financial Disclosures Report

Aligned with IFRS S1 and IFRS S2

Fiscal Year 2025

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Glossary

Acronym	Definition
ACA	Airport Carbon Accreditation, an international accreditation program for the management and reduction of carbon emissions at airports.
AFAC	Mexican Federal Civil Aviation Agency.
BMV	Mexican Stock Exchange.
BoD	Board of Directors.
CAPEX	Capital Expenditures, or capital investments intended for the acquisition, improvement, or maintenance of long-term assets.
CFE	Federal Electricity Commission.
CONAGUA	National Water Commission.
ERM	Environmental Resources Management, a consulting firm that assisted OMA in the process of aligning with IFRS S1 and IFRS S2.
ESG	Environmental, Social, and Governance.
GHG	Greenhouse Gases.
GHG Protocol	Greenhouse Gas Protocol, an international standard for quantifying and reporting greenhouse gas emissions.
IFRS / NIIF	International Financial Reporting Standards (IFRS). In this document, both terms are used interchangeably to refer to the International Financial Reporting Standards on Sustainability Disclosures issued by the ISSB.
IPCC	Intergovernmental Panel on Climate Change.
ISSB	International Sustainability Standards Board.
kWh	Kilowatt-hour, a unit of electrical energy.
LB	Location-based. A method for quantifying Scope 2 emissions based on the average emission factor of the power grid.
MWh	Megawatt-hour.
NASDAQ	National Association of Securities Dealers Automated Quotations Stock Market.
OMA	Grupo Aeroportuario del Centro Norte, S.A.B. de C.V.
PAX	Passengers served.
PPA	Power Purchase Agreement (PPA) or long-term electricity purchase agreement.
RENE	Mexico's National Emissions Registry.
SASB	Sustainability Accounting Standards Board.
SEMARNAT	Mexican Ministry of the Environment and Natural Resources.
SMS	Safety Management System or Operational Safety Management System.
SMN	National Meteorological Service of Mexico.
SSP	Shared Socioeconomic Pathways, socioeconomic pathways used for the IPCC's climate scenario analysis.
tCO ₂ e	Metric tons of carbon dioxide equivalent.
TCFD	Task Force on Climate-related Financial Disclosures.
IT	Information Technology.
TR-AF	SASB sector code for Air Freight & Logistics.
VINCI Airports	The airport division of the VINCI Group and OMA's largest shareholder since 2022.

Executive Summary

This document contains Grupo Aeroportuario del Centro Norte, S.A.B. de C.V.'s ("OMA" or "the Group") sustainability-related financial disclosures for the fiscal year ended December 31, 2025. This report has been prepared in accordance with IFRS S1 and IFRS S2, issued by the International Sustainability Standards Board (ISSB), which are also referred to in Spanish as NIIF S1 and NIIF S2 (Normas Internacionales de Información Financiera sobre Divulgaciones de Sostenibilidad). Throughout this document, the terms IFRS and NIIF are used interchangeably to refer to the same standards. The report is structured in accordance with the four pillars of the Task Force on Climate-related Financial Disclosures (TCFD) framework: Governance, Strategy, Risk Management, and Metrics and Targets. This is OMA's first year of reporting under these standards. Disclosures under IFRS S1 (general sustainability) and IFRS S2 (climate) are presented in an integrated manner within each pillar to avoid redundancies and provide a cohesive view of OMA's management of risks and opportunities.

Reporting Context and Basis of Preparation

(IFRS S1.1, S1.2, S1.5, IFRS S2.1)

Grupo Aeroportuario del Centro Norte, S.A.B. de C.V. operates under long-term concessions granted by the Federal Government of Mexico and operates, manages, and develops 13 commercial airports in central and northern Mexico: Monterrey, Acapulco, Mazatlán, Chihuahua, Culiacán, Durango, Zihuatanejo, Ciudad Juárez, Reynosa, San Luis Potosí, Tampico, Torreón, and Zacatecas. The Group is listed on the Mexican Stock Exchange (BMV) (OMA) and NASDAQ (OMAB). Since December 2022, VINCI Airports has held a 29.99% equity interest in OMA and is the Company's largest shareholder. Vinci Airports is the world's largest private airport operator, with a network of more than 70 airports in fourteen countries.

As part of the adoption of IFRS S1 and IFRS S2, OMA was supported by ERM (Environmental Resources Management) in conducting its climate-related risk and opportunity assessment and in providing methodological guidance throughout the reporting process. In preparing this information, OMA considered the SASB sector standards for transportation and airport infrastructure (TR-AF), the recommendations of the TCFD framework, and benchmarking against industry peers.

Transition Reliefs Applied

As this is the first year of reporting under IFRS S1 and IFRS S2, OMA applies the following transition reliefs:

- Comparative information on sustainability-related risks and opportunities has not been disclosed (IFRS S1, Appendix E, paragraph E3).
- Comparative information on climate-related risks and opportunities has not been disclosed (IFRS S2, Appendix C, paragraph C3).
- Scope 3 greenhouse gas (GHG) emissions have not been disclosed (IFRS S2, Appendix C, paragraph C4(b)).

During this period, OMA does not present quantitative information on the current and expected financial effects of the identified risks and opportunities, given the level of uncertainty associated with their estimation and in accordance with the criteria set forth in paragraphs 38 and 39 of IFRS S1 and in paragraphs 19 and 20 of IFRS S2.

Judgments and Uncertainties in Measurement

(IFRS S1.74–75, S1.77–78)

The preparation of the report requires the application of professional judgment to determine what information is relevant, reliable, and useful, particularly in identifying risks and opportunities that may affect the strategy, business model, and financial performance.

Significant Judgments

Determination of materiality: OMA applied materiality criteria to identify the material sustainability-related risks and opportunities to be disclosed. As a result, cybersecurity and operational safety were identified as material

sustainability-related topics under IFRS S1, while other potential sustainability-related risks and opportunities were determined to be immaterial based on their likelihood of occurrence and potential magnitude.

Value chain scope: The analysis focused on airport operations under direct operational control in Mexico, including relevant interactions with essential service providers, airlines, and regulatory authorities.

Climate risk assessment: The analysis was conducted at the airport level, combining historical and projected climate data with OMA's operational and financial information. For transition risks, a Group-wide approach was adopted, given that these affect airport operations across the Group.

Scenario selection: Defining climate scenarios required judgment in selecting temperature trajectories and transition assumptions, including carbon prices and regulatory developments.

Time horizons: short term up to 1 year; medium term from 2 to 5 years (aligned with the Strategic Plan and the 2030 horizon); Long term: 6–25 years (aligned with concession agreements currently in force through 2048 and a climate assessment horizon extending to 2050).

Measurement uncertainties

GHG Emissions: The quantification of greenhouse gas emissions is subject to methodological limitations associated with the availability and quality of data, as well as with the application of emission factors. Scope 1 emissions are estimated using the emission factors published by RENE/SEMARNAT. For Scope 2, quantification is performed in accordance with the GHG Protocol Scope 2 Guidance methodology, applying an emission factor of zero to electricity sourced from photovoltaic systems and power purchase agreements (PPAs), while the applicable emission factors from the national power grid are used for the remainder of the purchased electricity.

Physical risk assessment: The analysis of exposure to extreme heat, hurricanes, and water stress is based on qualitative projections for 2030 and 2050. The uncertainty inherent in regional climate models limits the accuracy of the estimates.

Financial impacts: During the reporting period, OMA conducted a preliminary assessment of the potential financial impacts of its priority climate-related risks. However, the Company has not disclosed quantitative estimates of these impacts, as the level of uncertainty associated with the underlying assumptions, the availability of information, and the evolution of future conditions does not permit the preparation of useful quantitative information, in accordance with paragraph 38 of IFRS S1. With respect to sustainability-related risks other than climate-related risks, an assessment of their financial impacts was not performed during the reporting period and will be further developed in future reporting periods.

GOVERNANCE

Oversight and Management of Risks and Opportunities

IFRS S1 27(a)–27(b) | IFRS S2 6(a)–6(b)

OMA's governance structure integrates the oversight of sustainability (IFRS S1) and climate-related (IFRS S2) issues within the same corporate bodies, processes, and mechanisms, avoiding parallel structures and ensuring a consistent approach to the management of sustainability- and climate-related risks and opportunities.

1.1 Oversight Bodies and Responsibilities

(IFRS S1 27(a) | IFRS S2 6(a))

Oversight of sustainability- and climate-related risks and opportunities falls under the Board of Directors (BoD), which has ultimate responsibility for the Group's strategic direction in these matters.

The Board is supported by two specialized committees:

The Corporate Governance, Finance, Planning, and Sustainability Committee serves as the specialized body for reviewing policies, guidelines, and strategic considerations related to sustainability and climate. It serves as the primary governance body for reviewing information on ESG and climate-related risks and opportunities, including the results of the analysis conducted under IFRS S1 and IFRS S2. It supports the Board in defining ESG guidelines, reviewing the alignment of the sustainability strategy with the Group's Strategic Plan, and presenting the annual report on these matters.

The Audit Committee oversees the internal control system, risk management, and the reliability of information disclosed to the market, including relevant risks related to ESG and climate issues. It periodically reviews the enterprise risk register, which includes sustainability risks as well as physical and transition climate risks.

This Committee receives information from the Investor Relations Department and from the technical areas responsible for environmental, social, and compliance management. Since this is the first year of adoption of IFRS S2, the review of climate risks is in an early stage and is being gradually integrated into existing oversight processes.

1.2 Governance Processes, Controls, and Procedures

(IFRS S1 27(a)(i) | IFRS S2 6(a)(i))

Responsibilities related to the oversight of sustainability and climate risks and opportunities are incorporated into the formal mandates of the Board of Directors and its committees, in accordance with the provisions of the Articles of Incorporation and internal corporate regulations.

The Board receives regular reports from senior management and its committees on operational performance, regulatory compliance, strategic risks, and matters relevant to airport operations, including environmental, social, and operational safety issues. In particular, the Audit Committee's Bylaws establish its role in overseeing the internal control system, regulatory compliance, and the reliability of information disclosed to the markets.

The Corporate Governance, Finance, Planning, and Sustainability Committee, in accordance with its mandate, supports the Board in defining and implementing sustainability guidelines, reviewing ESG policies and criteria, assessing the alignment of the sustainability strategy with the Strategic Plan, and identifying ESG risks and mitigation actions. Climate-related risks and opportunities are addressed within these same existing mandates and policies, and are gradually integrated as information becomes available and the internal process associated with IFRS S1 and S2 progresses.

1.3 Capabilities and Competencies

(IFRS S1 27(a)(ii) | IFRS S2 6(a)(ii))

The Board of Directors periodically assesses whether it possesses the necessary capabilities and competencies to oversee sustainability- and climate-related risks and opportunities, taking into account the experience and expertise of its members in operational, risk management, and environmental matters. When specialized expertise is required, the Board and its committees seek external advice—as was the case in 2025 for the analysis of risks and opportunities under IFRS S1 and S2—which helped strengthen oversight capacity in these areas.

The assessment of competencies at the governance body level is an ongoing process that will be progressively formalized. In this initial phase of adopting IFRS S1 and S2, OMA does not yet have a specific formal process for

assessing competencies in climate-related matters, but plans to gradually move toward a more robust structure as these issues are integrated into its corporate governance.

1.4 Information Flow and Reporting Frequency

(IFRS S1 27(a)(iii) | IFRS S2 6(a)(iii))

The Board of Directors oversees compliance with the Sustainability Policy and periodically reviews ESG strategies, indicators, and progress. During 2025, the Board held five regular meetings to review issues relevant to the business, including human capital, investments, operations, passenger traffic, diversification, and progress on projects under the Master Development Programs.

The Corporate Governance, Finance, Planning, and Sustainability Committee submits an annual report to the Board and reviews the ESG strategy, risks, and mitigation measures. Internal Audit and the technical departments report regularly to the Audit Committee, which forwards the relevant findings and reports to the Board. The Audit Committee reports periodically to the Board on internal controls and risks.

1.5 Integration into Strategy and Decision-Making

(IFRS S1 27(a)(iv) | IFRS S2 6(a)(iv))

In the context of decisions regarding significant transactions or investments—such as Master Development Program projects or capital allocation decisions—the Board and its committees consider environmental, operational, and regulatory impacts as part of a comprehensive risk analysis. During 2025, no material transactions were identified whose terms were determined predominantly by sustainability considerations. The Board recognizes that certain operational decisions may involve balancing economic efficiency objectives with environmental or safety requirements. It is important to note that the Master Development Programs, authorized by AFAC in December 2025 for the 2026–2030 period, include investments to support decarbonization.

The climate risks identified in 2025 were presented to both committees as part of the existing strategic analysis and risk review processes, taking into account their potential impact on airport operations, regulatory compliance, and service continuity.

1.6 Objectives, Metrics, and Compensation

(IFRS S1 27(a)(v) | IFRS S2 6(a)(v))

Oversight of the establishment of ESG objectives and progress toward their achievement rests with the Board, with support from the Corporate Governance, Finance, Planning, and Sustainability Committee, which reviews the strategy's indicators, targets, and progress. The operational and technical departments provide information that is consolidated by the Investor Relations Department for presentation to the Committees and the Board. In 2025, OMA conducted a formal exercise to identify and prioritize sustainability and climate-related risks and opportunities; the results of this exercise serve as input for updating ESG objectives and for strengthening their integration into governance processes.

Executives have a variable compensation component linked to individual annual objectives that may include operational and compliance criteria with components indirectly related to sustainability. Starting in 2025, gender equality-related performance objectives. Currently, no explicit and quantifiable climate metrics have been established within the formal compensation framework. The Corporate Governance, Finance, Planning, and Sustainability Committee will progressively evaluate the incorporation of these elements as the Group's sustainability strategy matures.

1.7 Role of Management

(IFRS S1 27(b) | IFRS S2 6(b))

The operational management and oversight of risks and opportunities related to sustainability and climate are delegated to specific management functions: the Environmental Protection Department, Investor Relations Department, Legal Department, Human Resources, IT, and other operational areas at the airports. These areas are responsible for generating and consolidating ESG and climate-related information, implementing operational and regulatory controls, monitoring certifications and compliance, and assessing environmental, operational, and regulatory compliance risks.

In 2025, climate and sustainability oversight at OMA was carried out through the regular risk management framework. Physical and transition climate risks are assessed using the same dimensions applied to other business risks (operational, economic, environmental, reputational, commercial, social, and human). Internal Audit evaluates the effectiveness of controls and reports to the Audit Committee. The Investor Relations Department consolidates and prepares reports for the committees and the Board.

STRATEGY

Impacts, Risks, Opportunities, and Resilience

IFRS S1 30–41 | IFRS S2 10–22

OMA identifies sustainability-related (IFRS S1) and climate-related (IFRS S2) risks and opportunities that could affect its short-, medium-, and long-term outlook. This section presents an integrated strategic analysis under both standards, avoiding duplication of information.

2.1 Identification of Risks and Opportunities

(IFRS S1 30(a)–(c) | IFRS S2 10(a)–(d))

Sustainability Risks and Opportunities (IFRS S1)

As part of the process of aligning with IFRS S1, OMA conducted a Double Materiality Assessment in 2025 that considered both financial materiality and impact materiality for a broad range of environmental, social, and governance issues. This exercise identified additional issues relevant to the Group's prospects, including climate change, diversity and inclusion, human rights, and business ethics.

In this first reporting exercise under IFRS S1, OMA has chosen to disclose in detail the prioritized issues with the greatest financial materiality: cybersecurity and operational safety. The additional issues identified will be progressively incorporated into reports for future reporting periods as internal management, measurement, and disclosure processes mature.

Based on this work, priority risks were identified in two categories: cybersecurity and operational safety.

- **Cybersecurity risk:** attacks or incidents that affect the availability of IT systems critical to airport operations, with a potential impact on essential services. Time horizon: Short term (ongoing risk).
- **Operational safety risk:** incidents that compromise the physical safety of passengers, staff, or aircraft, whether due to unauthorized activities, external conditions, or technical failures. Time horizon: Short term.

These risks are part of the day-to-day operations of an airport group and are managed through operational controls, management systems, continuous monitoring, and coordination with the relevant authorities.

Climate Risks and Opportunities (IFRS S2)

The climate risk identification process followed two phases: (1) Climate risk assessment aligned with the TCFD framework, considering physical risks by airport and transition risks at the corporate level; and (2) Integration with OMA's Enterprise Risk Management, using criteria consistent with the Group's other risks.

Table 1. Identified Climate Risks and Opportunities

Type	Description	Category	Time Horizon	Priority	Affected airports (city)
Physical	Extreme heat — increased demand for air conditioning, strain on equipment, and higher energy costs	Chronic	Short to Medium	High	Reynosa, Mazatlán, Zihuatanejo, Acapulco
Physical	Hurricanes — disruption of operations, infrastructure damage, reduced connectivity	Acute	Short to Long	High	Reynosa, Mazatlán, Zihuatanejo, Acapulco
Physical	Water stress — additional supply costs, disruption of essential services	Chronic	Medium	Medium	Ciudad Juárez, Culiacán, Chihuahua, Durango, San Luis Potosí, Torreón, Zacatecas
Transition	Increase in electricity costs and potential renewable energy requirements in Mexico	Regulatory/ Market	Medium to Long	High	Entire Network

Type	Description	Category	Time Horizon	Priority	Affected airports (city)
Transition	Indirect impacts of the energy transition on airlines, with a gradual effect on passenger demand	Market	Medium to Long	High	Entire network
Opportunity	Digitalization and advanced energy management — reduced operating costs and improved resilience	Technology	Medium to Long	High	Entire network

Time Horizons

OMA uses consistent definitions of time horizons for IFRS S1 and IFRS S2:

- Short term: up to 1 year. Corresponds to the annual operating and budgeting cycle.
- Medium term: 2 to 5 years. Aligned with the Group's Strategic Plan and airport infrastructure investment cycles. Climate reference horizon: 2030.
- Long term: 6 to 25 years, based on the term of current concessions (which expire in 2048). Climate reference horizon: 2050.

2.2 Effects on the business model and value chain

(IFRS S1 32(a)–(b) | IFRS S2 13(a)–(b))

The prioritized risks may directly affect operational continuity and the provision of essential services within OMA airports.

In the short term, cybersecurity and operational safety risks are concentrated in the IT systems that support airport operations and in the physical operation of the facilities (access control, surveillance, and passenger management). Potential incidents could disrupt key processes such as operations management, passenger flow control, and coordination with airlines. Physical climate risks are primarily reflected in increased energy consumption associated with high temperatures and the need for operational coordination in response to weather events.

In the short term, no structural changes to the business model resulting from climate risks are anticipated.

In the medium and long term, OMA recognizes that the evolution of physical and transition climate risks could influence operational planning and resource allocation. Exposure varies depending on the location of the airports, with a concentration in coastal airports (hurricanes, extreme heat) and arid regions (water stress). Energy transition risks could affect the cost structure and accelerate the adoption of renewable energy sources. To date, no structural effects on the business model or the value chain have been identified that stem directly from these risks.

2.3 Strategic Response and Decision-Making

(IFRS S1 33(a)–(c) | IFRS S2 14(a)(i), 14(c))

OMA addresses environmental, operational, and technological risks through formal compliance and management mechanisms integrated into its airport operations. In operational safety, formalized protocols, training programs, inspections, and audits are implemented. In the area of technology, cybersecurity practices have been strengthened through the implementation of policies, procedures, system protection protocols, and detection and response measures.

In the medium and long term, OMA anticipates that climate risks may require gradual adjustments in resource allocation: investment in hurricane-resilient infrastructure, strengthening of energy management systems, and water resource management at airports under greater stress. These adjustments will be evaluated within the Group's regular strategic planning and investment cycles.

This is the first formal disclosure exercise under IFRS S1 and IFRS S2. There are no formally disclosed plans under these standards from prior periods against which to assess progress. However, several of the risks, environmental priorities, and management practices now included under IFRS S1 and S2 had already been disclosed by OMA in its previous Annual Reports and Sustainability Reports.

2.4 Mitigation and Adaptation Efforts

(IFRS S2 14(a)(ii)–(iii), 14(b))

OMA implements various operational and infrastructure measures that contribute to adaptation to climate risks:

- Preventive maintenance and physical protection of airport assets against hurricanes (with a special focus on Acapulco, Mazatlán, Reynosa, and Zihuatanejo)
- Operational safety protocols (SMS) and monitoring systems to ensure continuity under adverse conditions
- Wind PPA contract for the supply of certified renewable energy (72.6% of total electricity consumption by 2025), which reduces exposure to rate volatility and transition costs
- On-site solar photovoltaic generation (14.63% of electricity consumption in 2025, 11,065 MWh)
- Modernization of LED lighting systems and automation of HVAC systems, particularly at airports with higher exposure to extreme heat
- Water management and water efficiency programs at airports in water-stressed areas (Chihuahua, Culiacán, Durango, San Luis Potosí, Torreón, Zacatecas)

As part of its indirect efforts, OMA has made progress in consolidating its emissions inventories (Scopes 1 and 2) and promotes ongoing collaboration with suppliers and operational partners on energy efficiency issues, in line with the Group's guidelines.

OMA plans to launch a tender in 2026 to develop a formal climate adaptation plan for its airport network. As this process advances, OMA intends to progressively integrate the resulting adaptation measures and associated cost estimates, where feasible, into future Master Development Program (PMD) cycles and related capital allocation decisions, reinforcing the Company's long-term approach to climate resilience and infrastructure planning.

2.5 Climate Transition Plans

(IFRS S2 14(a)(iv)–(v))

Currently, OMA does not have a formal transition plan toward a low-carbon economy. However, it is making steady progress on initiatives that indirectly contribute to its energy transition: the continued use of its wind power purchase agreement (PPA), the ongoing implementation of energy efficiency measures, the maintenance of ACA Level 3—Optimization accreditation at all 13 airports, and the gradual improvement of environmental indicators in line with VINCI Airports' sustainability programs.

As part of its sustainability strategy, OMA has sought to align itself with VINCI Airports' climate commitments. As part of its climate strategy, to achieve carbon neutrality (Scopes 1 and 2) by 2050; reduce Scope 1 and 2 emissions by two-thirds by 2030 compared with the 2018 baseline; reduce Scope 1 and 2 emissions per passenger by 58% by 2025 compared with 2018; and measure Scope 3 emissions and establish future targets. A more structured transition plan will be developed as information becomes available and in line with internal practices and regulatory guidelines for the airport sector in Mexico.

2.6 Current Financial Effects

(IFRS S1 35(a) | IFRS S2 16(a))

During the reporting period, the identified sustainability and climate risks did not have a material impact on OMA's financial position, financial performance, or cash flows. No changes directly attributable to these risks were identified in the Group's assets, liabilities, equity, revenue, operating costs, or margins during the fiscal year. No extraordinary cash outflows or changes in cash generation directly attributable to these risks were recorded.

During the period, a preliminary assessment was conducted to evaluate the potential financial effects of priority climate risks. Due to the level of uncertainty associated with the assumptions, the availability of information, and the evolution of future conditions, OMA has not disclosed quantitative estimates of these financial effects for this period, in accordance with paragraph 38 of IFRS S1 and paragraphs 19 and 20 of IFRS S2. Regarding sustainability risks and opportunities other than climate-related ones, an assessment of their financial effects was not conducted during this period and will be carried out in greater detail in future reporting periods. In the event that these risks materialize in the future, the financial items that could be affected include: infrastructure operation and maintenance costs; expenses related to IT systems; costs associated with responding to cybersecurity or operational safety incidents; aeronautical and non-aeronautical revenue in the event of disruptions caused by extreme events; energy costs in the event of increases due to extreme heat or regulatory changes; and maintenance costs in the event of physical damage to infrastructure.

2.7 Expected Financial Effects

(IFRS S1 35(b)–(d)) | IFRS S2 16(b)–(d))

As of the date of this report, OMA has not identified any risks or opportunities that are expected to result in material adjustments to the carrying amounts of assets or liabilities, cash flows, or financial results in the coming fiscal year. However, OMA acknowledges that the identified sustainability and climate risks could result in financial impacts over various time horizons.

OMA anticipates that the investments needed to strengthen operational resilience against the identified risks will be integrated into the Group's regular capital expenditure (CAPEX) program and financed primarily through operating cash flow. Additionally, OMA may evaluate external financing mechanisms.

On financial performance: sustainability and climate risks could affect the period's results, primarily through increased operating costs associated with resource management, infrastructure maintenance, and additional safety measures. They could also put pressure on operational efficiency in the medium and long term.

Cash flows: The implementation of resilience measures could entail additional cash outflows, primarily in the form of CAPEX allocated to infrastructure, operational efficiency, and risk management, with these effects materializing mainly in the medium and long term.

2.8 Resilience and Scenario Analysis

(IFRS S1 41 | IFRS S2 22(a)–(b))

OMA assessed the resilience of its strategy and business model through a qualitative analysis of prioritized risks, considering their nature, probability of occurrence, and potential effects on operational continuity. This analysis was based on a review of existing management processes, operational controls, and contingency response mechanisms.

In 2025, OMA conducted a climate scenario analysis for its 13 airports, assessing physical risks (hurricanes, extreme heat, water stress) and transition risks (energy costs, renewable energy regulations) over short-, medium-, and long-term horizons, with an emphasis on 2030 and 2050. IPCC climate scenarios (SSP1-2.6, SSP3-7.0 and SSP5-8.5) were used, including a trajectory aligned with the Paris Agreement. The analysis was qualitative.

Key Assumptions of the Analysis

To develop the scenario analysis, assumptions consistent with the operational and regulatory context of the airport sector in Mexico were used, including: relevant regulatory and energy trends in the country; observed climate patterns in the areas where OMA operates; internal information provided by operational, environmental, and risk management departments; expectations regarding the potential evolution of energy costs and the availability of essential services; and considerations regarding infrastructure investment requirements and operational adjustments resulting from climate and regulatory conditions.

Implications for Strategy

Based on the initial assessment, no structural changes are anticipated in the short term; in the medium term, risks related to energy costs and water stress could require adjustments to operational management and resource allocation; in the long term, chronic physical risks could influence infrastructure planning decisions at airports with greater geographic exposure. The opportunity for digitalization and advanced energy management emerges as a factor that would strengthen resilience in the face of more demanding transition scenarios.

OMA is prepared to adapt its strategy and operations to climate change thanks to: (1) a solid financial position that allows it to integrate adaptation investments into its Master Development Programs; (2) the ability to progressively adapt its long-lived airport infrastructure; and (3) current and anticipated investments in renewable energy and energy and water efficiency, along with certifications that enhance and ensure proper emissions management and resilience.

The resilience assessment is qualitative at this stage and does not include quantitative impact estimates. OMA plans to expand this exercise as the integration of climate analysis into its internal processes progresses.

RISK MANAGEMENT

Processes for Identification, Assessment, and Monitoring of Risks and Opportunities

IFRS S1 44(a)–(c) | IFRS S2 25(a)–(c)

OMA integrates sustainability risk management (IFRS S1) and climate risk management (IFRS S2) into a single Corporate Risk Management System, applying the same criteria, scales, and oversight mechanisms to all risks across the Group.

3.1 Processes for the Identification, Assessment, and Prioritization of Sustainability-related Risks and Opportunities

(IFRS S1 44(a)(i)–(v) | IFRS S2 25(a)(i)–(v))

OMA manages sustainability- and climate-related risks within its Corporate Risk Management System, which is applied across the 13 airports managed by the Group. The system comprises five risk categories: compliance, operational, financial, market, and strategic.

- **Inputs and metrics:** For sustainability risks, inputs include operational information from the airports (water and energy consumption, incident records), internal audit reports, regulatory data on environmental compliance, and technical information from the environmental protection and IT departments. For climate risks, additional inputs include historical and projected climate data (CONAGUA, SMN, IPCC models), operational data on energy consumption, water use, and historical records of climate events, as well as regulatory information on energy and environmental policies in Mexico.
- **Scenario Analysis:** For sustainability risks prioritized under IFRS S1 (cybersecurity and operational safety), OMA does not conduct a formal scenario analysis in this first phase, relying instead on a review of available operational and regulatory information. For climate risks under IFRS S2, OMA used scenario analysis (SSP1-2.6, SSP3-7.0, and SSP5-8.5) as a key input for identification, considering trajectories of varying intensity toward 2030 and 2050.
- **Probability and Magnitude Assessment:** Risks are assessed qualitatively using criteria related to probability of occurrence and potential impact across relevant dimensions: operational continuity, regulatory compliance, reputation, and economic, environmental, social, and safety aspects. The climate risk assessment incorporates the differentiated geographic exposure of airports, recognizing higher exposure to hurricanes at coastal airports and higher exposure to water stress in arid areas.
- **Prioritization:** Sustainability and climate risks are prioritized using the same criticality criteria applied across the group, allowing them to be evaluated in a manner comparable to financial, operational, regulatory, and technological risks. The most critical risks are incorporated into the corporate risk register and receive the same level of attention and monitoring.
- **Oversight:** Priority risks are monitored through operational controls at airports, periodic reviews by the responsible departments, reports to the Audit Committee as part of its oversight of the corporate risk management system, and follow-up through the annual process of updating the Group's risk portfolio.

3.2 Changes to Risk Management Processes

(IFRS S1 44(a)(vi) | IFRS S2 25(a)(vi))

During the period, OMA made no changes to the overall methodology of its Corporate Risk Management System. Sustainability and climate risks are managed within the same methodological framework as other corporate risks.

In 2025, as part of the initial adoption process for IFRS S1 and S2, a formal risk identification and prioritization exercise was conducted, incorporating climate scenario analysis as an identification tool. This exercise was integrated into the existing corporate process without altering its methodological structure. As this is the first year of adoption of both standards, there is no prior reporting period against which to evaluate changes in the process.

3.3 Processes for Identifying Sustainability-related Opportunities

(IFRS S1 44(b) | IFRS S2 25(b))

OMA applied the same corporate process used to identify risks to the analysis of opportunities related to sustainability and climate. This approach involved reviewing operational, environmental, and technological trends relevant to airport operations. The opportunity for digitalization and advanced energy management emerged from the analysis of energy transition scenarios as a measure that could reduce exposure to increases in electricity costs and improve the Group's operational efficiency.

OMA acknowledges that it does not yet have a formal methodology specifically designed for the systematic identification of sustainability-related or climate-related opportunities. The opportunities identified were not considered material at this initial stage. OMA plans to formalize and strengthen this opportunity identification process in future assessments, integrating it more explicitly into the Group's strategic planning cycles.

3.4 Integration into the overall risk management process

(IFRS S1 44(c) | IFRS S2 25(c))

Risks and opportunities related to sustainability and climate are directly integrated into OMA's Risk Management System, using the same probability and impact criteria applied to other corporate risks. This integration is functional: prioritized risks are included in the corporate risk register, reviewed by the same oversight bodies, and managed using the same monitoring tools.

The Environmental Protection Sub-Department and the Investor Relations Department coordinate the technical climate-related and ESG information that feeds into the corporate process. The results are consolidated and presented to the Audit Committee as part of its review of the risk management system, and to the Corporate Governance, Finance, Planning, and Sustainability Committee as part of its oversight of ESG issues, ensuring that the risks are visible to both governance bodies.

In this initial phase of adopting IFRS S1 and S2, the integration of climate-related considerations is still at an early stage: the climate analysis conducted in 2025 was incorporated into the existing corporate process as a complementary exercise. OMA plans to move toward more comprehensive integration as the internal process matures and mechanisms for periodic updates are established, aligned with the Group's strategic planning cycle.

METRICS AND TARGETS

Climate and Sustainability Performance Indicators

IFRS S1 46–51 | IFRS S2 27–37

This section consolidates all quantitative metrics required by IFRS S2 (GHG emissions, energy, water) along with the sustainability risk management metrics from IFRS S1, climate targets, and SASB TR-AF sector-specific indicators applicable to OMA's airport business model.

4.1 Greenhouse Gas (GHG) Emissions

(IFRS S2 29(a)(i)–(v))

OMA's absolute gross GHG emissions for fiscal year 2025 are: Scope 1: 1,132.0 tCO₂e | Scope 2 (market-based): 4,183.36 tCO₂e | Total A1+A2: 5,315.36 tCO₂e | Intensity: 0.185 kgCO₂e/passenger based on 28.8 million passengers. No year-over-year comparisons are provided as this is the first reporting year (E3/C3 exemption). OMA does not report Scope 3 emissions, applying the transition relief provided in IFRS S2 C4(b).

Measurement Methodology

Emissions are quantified using primary operational data, recognized emission factors, and fuel and electricity consumption records, and are expressed in tCO₂e. OMA applies the C4(a) exemption under IFRS S2. For Scope 1 emissions, national emission factors published by RENE/SEMARNAT are used. For Scope 2 emissions, quantification is performed in accordance with the GHG Protocol Scope 2 Guidance methodology, assigning an emission factor of zero to electricity from photovoltaic systems and power purchase agreements (PPAs), while the corresponding emission factors from the national power grid are applied to the remainder of the purchased electricity. Operational control approach: Only airport operations over which OMA exercises direct operational control in Mexico are included. Emission factors: RENE/SEMARNAT emission factors are used for Scope 1 emissions. Scope 2 emissions are calculated using the GHG Protocol Scope 2 Guidance market-based approach. A zero emission factor is applied to electricity supplied through the wind PPA and on-site solar photovoltaic generation, while the applicable RENE/SEMARNAT grid emission factor is applied to the remaining purchased electricity.

OMA selected the operational control approach as it is the most representative of its business model, given that it operates airports under long-term concessions and exercises direct control over operations. The RENE/SEMARNAT factors are applied because they constitute the current regulatory framework in Mexico for facilities required to report to RENE. This is the first reporting period under IFRS S2; no changes were made to the measurement methodology during the period.

Table 3. GHG Emissions by Airport — Fiscal Year 2025

Airport	Code	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Total A1+A2 (tCO ₂ e)	kgCO ₂ e/passenger
Acapulco	ACA	66.61	0.71	67.32	—
Ciudad Juárez	CJS	44.07	1,045.86	1,089.93	—
Culiacán	CUL	81.99	37.20	119.19	—
Chihuahua	CUU	151.97	93.65	245.62	—
Durango	DGO	51.81	13.85	65.66	—
Monterrey	MTY	394.37	2,435.92	2,830.29	—
Mazatlán	MZT	70.71	4.46	75.17	—
Reynosa	REX	33.11	478.26	511.37	—
San Luis Potosí	SLP	54.99	35.93	90.92	—
Tampico	TAM	54.86	19.49	74.35	—
Torreón	TRC	40.94	2.64	43.58	—

Airport	Code	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Total A1+A2 (tCO ₂ e)	kgCO ₂ e/passenger
Zacatecas	ZCL	45.20	5.21	50.41	—
Zihuatanejo	ZIH	41.38	10.14	51.52	—
Consolidated total		1,132.00	4,183.36	5,315.36	0.18

4.2 Energy Consumption

(IFRS S2 32)

Table 4. Electricity Consumption — Fiscal Year 2025

Source	kWh	% of total	Type	Emission factor
Wind PPA — (renewable)	54,933,000.0	72%	Renewable	0.00
Own solar photovoltaic	11,508,259.14	15%	Renewable	0.00
CFE (national grid)	9,421,987.0	13%	Non-renewable	0.444 RENE/SEMARNAT
Total electricity	75,863,246.14	100%	87.6% renewable	—

Conversion factor: 1 kWh = 0.0036 GJ. Energy intensity: 2.50 kWh/passenger based on 28.8 million passengers.

Table 5. Fuels by Source — Fiscal Year 2025 (data Jan–Dec, annual ~15,492.9 GJ)

Fuel	Stationary sources (Liters)	Mobile sources (Liters)	Total (Liters)	%
Gasoline	3,905.17	194,144.09	198,049.26	43.3%
Diesel	43,115.97	136,917.36	180,033.33	39.4%
LPG	67,086.13	74.0	67,160.13	14.7%
Natural gas	—	11,807.62	11,807.62	2.5%
Total	113,278.8	347,915.9	457,050.34	100%

4.3 Water Consumption

(IFRS S2 32)

Table 6. Water Withdrawal — Fiscal Year 2025 (m³)

Source	Volume 2025 (m³)	% of Total	Notes
CONAGUA — groundwater	518,988	77.4%	Own concession wells
Municipal water system	151,453	22.6%	Municipal water supply
Total extraction	670,441	100%	

Table 7. Water Consumption by Airport — Fiscal Year 2025 (m³)

Airport	2025 Consumption (m³)	% of total
Monterrey	342,320	51.0%
Acapulco	60,627	9.0%
Chihuahua	47,358	7.1%
Culiacán	36,791	5.5%
Mazatlán	36,566	5.5%
Ciudad Juárez	31,894	4.8%
San Luis Potosí	30,205	4.5%
Zihuatanejo	21,830	3.3%
Durango	14,398	2.1%
Tampico	12,939	1.9%
Zacatecas	12,991	1.9%
Torreón	13,300	2.0%
Reynosa	9,222	1.4%
Total	670,441	100%

4.4 Initiatives related to energy, water, and emissions

(IFRS S2 14(b), S2 29(e))

OMA allocates operational and financial resources to maintenance, energy efficiency, water management, and operational safety measures, all of which are relevant to climate risk adaptation:

- Preventive infrastructure maintenance in preparation for hurricanes in Acapulco, Mazatlán, Reynosa, and Zihuatanejo
- Wind PPA for certified renewable energy in 2025 (72% of electricity consumption)
- On-site solar photovoltaic generation by 2025 (15 % of electricity consumption)
- Water efficiency programs at airports in water-stressed areas.
- Target to reduce water consumption per passenger by 50% by 2030.

OMA plans to maintain and strengthen these commitments as it continues to integrate climate analysis into its internal processes. This includes continuing to implement measures to improve water efficiency and advance its 2030 target to reduce water consumption per passenger, particularly at airports exposed to water stress. Regarding emissions, current actions focus on improving energy performance and measuring and tracking Scope 1 and Scope 2 emissions.

4.5 Climate Targets

(IFRS S2 33–36)

OMA has qualitative and quantitative climate objectives aligned with VINCI Airports' global decarbonization strategy:

Objective	Time Horizon	Baseline	Indicator
Reduce direct emissions (Scope 1 and Scope 2) by two-thirds	2030	Base year 2018	Absolute tCO ₂ e
Net Zero (Scope 1 and Scope 2)	2050	—	Progressive reduction
Reduce Scope 1 and Scope 2 emissions per passenger by 58%	2025	Base year 2018	kgCO ₂ e/PAX
Reduce water consumption per passenger by 50%	2030	—	liters/PAX

Objective	Time Horizon	Baseline	Indicator
Maintain ACA Level 3 — Optimization at 13 airports	Ongoing	—	Annual accreditation
Maintain ISO 14064 certification for GHG inventory	Ongoing	—	Annual certification
Measure Scope 3 emissions and set future targets	Future fiscal years	—	To be determined

Progress Against Targets

OMA has recorded reductions in Scope 1 and Scope 2 emissions compared to the 2018 baseline year, driven by a high proportion of renewable energy (the existing wind PPA and solar panels) and improvements in energy efficiency. OMA also continues to advance its water stewardship objectives, achieving 59% progress toward its target of reducing water consumption per passenger by 50% by 2030, through the implementation of water efficiency and conservation initiatives across its airports. OMA maintains ISO 14064 certification for GHG inventories and ACA Level 3—"Optimization" accreditation at all 13 airports.

OMA sets and reviews its climate targets based on its annual energy and environmental performance, VINCI Airports' commitments, and the regulatory requirements applicable to the sector. The Corporate Practices, Finance, Planning, and Sustainability Committee reviews progress toward these goals within the framework of OMA's ESG strategy. The current strategy focuses on direct reductions through energy efficiency, renewable energy procurement, operational improvements, and water efficiency initiatives, without relying on carbon credits to achieve its climate targets.

4.6 Internal Carbon Price

(IFRS S2 29(f))

Currently, OMA is not applying an internal carbon price in its decision-making processes. Therefore, the price per metric ton of GHG emissions used to assess emissions costs is N/A for the reporting period.

4.7 Climate-Related Capital Deployment

(IFRS S2 29(e))

In this first climate analysis exercise, OMA does not yet have a specific quantification of capital expenditures, financing, or investments associated exclusively with climate-related opportunities. Investments related to energy efficiency, water management, resilience to climate events, and infrastructure modernization are incorporated into regular operating budgets and airport Master Development Plans. It is anticipated that, as the climate assessment matures, specific resource allocations can be defined and quantified in future reporting periods.

4.8 Climate-related Compensation

(IFRS S2 29(g))

Currently, OMA does not have a formal policy that incorporates specific climate metrics into senior management compensation plans. There is no quantifiable link between compensation and climate metrics. However, executives have individual objectives that may include general ESG criteria aligned with the Group's environmental and operational priorities.

4.9 SASB Sector-Specific Metrics — Airport Transportation (TR-AF)

(IFRS S2 32)

As required by IFRS S2 paragraph 32, OMA discloses the sector-based metrics applicable to its airport business model, derived from the SASB standards for the Transportation — Airport Infrastructure (SASB TR-AF) sector. OMA operates in sector [855100] Transportation — Air Transportation and Logistics (TR-AF).

Table 8. SASB TR-AF Sector Metrics — Fiscal Year 2025

SASB TR-AF Indicator	2025 Value	Unit
Scope 1 GHG — Direct Emissions	1,132.0	tCO ₂ e

SASB TR-AF Indicator	2025 Value	Unit
Scope 2 GHG — Electricity	4,183.36	tCO ₂ e
Total A1 + A2	5,315.36	tCO ₂ e
Emissions intensity	0.185	kgCO ₂ e / passenger
Total electricity consumed	75,863,246.14	kWh
% renewable energy (wind PPA + in-house solar)	87.6%	% of total electricity
% non-renewable grid electricity (CFE)	12.4%	% of total electricity
Energy intensity	2.50	kWh / passenger
Total water withdrawal	670,441	m ³
— Groundwater (CONAGUA)	518,988 (77.4%)	m ³
— Municipal water	151,453 (22.6%)	m ³
Water intensity	23.2	liters / passenger
Passengers served (activity)	28,750,694	PAX
Number of airports operated	13	airports
% of airports in areas with high/very high water stress	92	%

4.10 Sustainability-related Metrics (IFRS S1)

(IFRS S1 46–51)

OMA uses a set of metrics to track the management of sustainability risks identified as material:

Priority Risk	Metric Used	Source	Status
Cybersecurity	Qualitative indicators: policy compliance, number of audits and system reviews conducted, adherence to security protocols	Internal IT records	Qualitative; OMA plans to develop quantitative metrics in future fiscal years
Operational Safety	Results of regulatory inspections, Safety Management System (SMS) audits, number of recorded operational incidents	Internal records; reports submitted to aviation authorities	Aligned with SASB TR-AF

Sustainability objectives (IFRS S1)

OMA acknowledges that defining objectives formally linked to each sustainability risk prioritized under IFRS S1—particularly for cybersecurity and operational safety—is an ongoing process. In this first year of adoption, the performance monitoring mechanisms for these risks are based on operational and regulatory compliance indicators. OMA plans to strengthen the definition, measurement, and reporting of specific objectives as internal processes mature and the availability of information improves.

Statement of Compliance and Transition Reliefs

(IFRS S1 72 | IFRS S2 C4)

Statement of Compliance

The sustainability-related financial disclosures contained in this report have been prepared in accordance with the requirements of the IFRS Sustainability Disclosure Standards, taking into account the transition reliefs available for first-time application. OMA does not issue an explicit and unqualified statement of compliance, as the following transitional reliefs provided for in the standards themselves have been adopted in this first year of application. The disclosed information, with the exceptions arising from the noted reliefs, reflects OMA's application of the substantive requirements of the standards in this first year of implementation.

Transitional Relief Applied

Relief	Standard	Paragraph	Description
Comparative information not disclosed	IFRS S1	Appendix E, paragraph E3	No comparative information from the prior period is presented regarding sustainability-related risks and opportunities
Comparative information not disclosed	IFRS S2	Appendix C, paragraph C3	No comparative information from the prior period is presented regarding climate-related risks and opportunities—
No Scope 3 disclosures	IFRS S2	Appendix C, paragraph C4(b)	Scope 3 emissions are not disclosed in the first year of adoption

Quantitative information on the current and expected financial effects of the identified risks and opportunities is not presented in this report due to the level of uncertainty associated with the assumptions used, the availability of information, and the evolution of future conditions, in accordance with the criteria set forth in paragraphs 38 and 39 of IFRS S1 and in paragraphs 19 and 20 of IFRS S2.